



## News Release

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## IRS Has Nearly \$89 Million for Massachusetts Individuals Who Failed to File 1999 Returns

Boston...Unclaimed refunds totaling nearly \$89 million are awaiting 42,100 Massachusetts taxpayers who failed to file a 1999 income tax return, the Internal Revenue Service announced today. However, in order to collect the money, a return must be filed with an IRS office no later than April 15, 2003.

The IRS estimates that about half of those who could claim refunds would receive more than \$568. Some individuals may have had taxes withheld from their wages but had too little income to require filing a tax return. Others may not have had any tax withheld but would be eligible for the refundable Earned Income Tax Credit.

"Time is running out. If you don't file a return, you can't get a refund," said Peggy Riley, IRS Spokesperson. "We urge taxpayers to double-check their records before the April 15 deadline. We want people to get the refunds they're entitled to."

In cases where a return was not filed, the law provides most taxpayers with a three-year window of opportunity for claiming a refund. If no return is filed to claim the refund within three years, the money becomes property of the U.S. Treasury. For 1999 returns, the window closes on April 15, 2003. The law requires that these returns be properly addressed, postmarked and mailed by that date. There is no penalty assessed by the IRS for filing a late return qualifying for a refund.

The IRS reminds taxpayers seeking a 1999 refund that their checks will be held if they have not filed tax returns for 2000 or 2001. In addition, the refund will be applied to any amounts still owed to the IRS and may be used to satisfy unpaid child support or past due federal debts such as student loans.

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By failing to file a return, individuals stand to lose more than refunds of taxes withheld or paid during 1999. Many low-income workers may not have claimed the Earned Income Tax Credit (EITC). Although eligible taxpayers may get a refund when their EITC is more than their tax, those who file returns more than three years late would be able only to offset their tax. They would not be able to receive refunds if the credit exceeded their tax.

Generally, individuals qualified for the EITC in 1999 if they earned less than \$30,580 and had more than one qualifying child living with them, less than \$26,928 with one qualifying child, or less than \$10,200 and had no qualifying child.

Current and prior year tax forms are available on the IRS Web site ([www.irs.gov](http://www.irs.gov)) or by calling 1-800-TAX-FORM (1-800-829-3676). Taxpayers who need help also can call the IRS help line at 1-800-829-1040.

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